

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 03-1569

WARREN R. FOLLUM,

Plaintiff - Appellant,

versus

UNITED STATES OF AMERICA; COMMISSIONER OF
INTERNAL REVENUE,

Defendants - Appellees.

Appeal from the United States District Court for the Eastern
District of North Carolina, at Raleigh. Terrence W. Boyle, Chief
District Judge. (CA-02-818-5-BO(3))

Submitted: September 30, 2003

Decided: October 7, 2003

Before WILKINSON, NIEMEYER, and MICHAEL, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Warren R. Follum, Appellant Pro Se. Bruce Raleigh Ellisen, Sara
Ann Ketchum, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.,
for Appellees.

Unpublished opinions are not binding precedent in this circuit.
See Local Rule 36(c).

PER CURIAM:

Warren R. Follum appeals from the district court's order denying his motion for a preliminary injunction and dismissing his complaint in which he sought to enjoin the Internal Revenue Service from proceeding on a tax levy pending completion of his administrative appeal from the imposition of a tax lien. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Follum v. United States, No. CA-02-818-5-BO(3) (E.D.N.C. Apr. 3, 2003). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED